



DEPARTMENT OF ACCOUNTING

ECONOMICS FACULTY

ANDALAS UNIVERSITY

THESIS

**THE INFLUENCE OF CORPORATE RISK AND INVENTORY INTENSITY ON
TAX AVOIDANCE PRE AND POST COVID-19 PANDEMIC WAS CONFIRMED IN
INDONESIA**

**(Case study on Consumer Goods Industry Sector Companies listed on the Indonesia
Stock Exchange (IDX) 2 quarters before and after the confirmation of Covid-19)**

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Submitted to fulfill the requirements in order to obtain Bachelor Degree of Economics

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<p align="center"> "The Influence of Corporate Risk and Inventory Intensity On Tax Avoidance Pre and Post of Covid-19 Pandemic was Confirmed in Indonesia" Thesis by: Naurah Atika Dina Thesis Advisor: Dr. Fauzan Misra, SE., MSc., Ak., CA, BKP ABSTRACT <i>This study aims to know the Influence of Corporate Risk and Inventory Intensity On Tax Avoidance Pre and Post of Covid-19 Pandemic was Confirmed in Indonesia (Case study on Consumer Goods Industry Sector Companies listed on the Indonesia Stock Exchange (IDX) 2 quarters before and after the confirmation of Covid-19). This research is developed in the kind of Causal-comparatif by using the quantitative approach. Sampling technique in this research is purposive sampling method that required the company to meets all the sample criteria. This research is conducted on Consumer Goods Industry Sector Companies listed on the Indonesia Stock Exchange (IDX). The time range analyzed in this study is 2 quarters before (Q3 and Q4 in 2019) and after the confirmation of Covid-19 (Q2 and Q3 in 2020). The result shows as the corporate risk variable before the confirmation of Covid-19 has a positive but not too significant effect on the tax avoidance variable. Meanwhile, after the confirmation of Covid-19, corporate risk had a negative but significant or significantly negative effect on tax avoidance. For inventory intensity variable at the time before the confirmation of Covid-19 has a significant positive effect on the tax avoidance variable. But, after the confirmation of covid-19, inventory intensity has a negative and not significant effect on the tax avoidance</i> </p>			

variable. And, for tax avoidance (CETR) itself shows that there is no significant difference in the average tax avoidance behavior between before and after the confirmation of Covid-19.

Key words : *Corporate Risk, Inventory Intensity, Tax Avoidance, Pre and Post of Covid-19 Pandemic, causal-comparatif*



ABSTRACT

This study aims to know the Influence of Corporate Risk and Inventory Intensity On Tax Avoidance Pre and Post of Covid-19 Pandemic was Confirmed in Indonesia (Case study on Consumer Goods Industry Sector Companies listed on the Indonesia Stock Exchange (IDX) 2 quarters before and after the confirmation of Covid-19). This research is developed in the kind of Causal-comparatif by using the quantitative approach. Sampling technique in this research is purposive sampling method that required the company to meets all the sample criteria. This research is conducted on Consumer Goods Industry Sector Companies listed on the Indonesia Stock Exchange (IDX). The time range analyzed in this study is 2 quarters before (Q3 and Q4 in 2019) and after the confirmation of Covid-19 (Q2 and Q3 in 2020). The result shows as the corporate risk variable before the confirmation of Covid-19 has a positive but not too significant effect on the tax avoidance variable. Meanwhile, after the confirmation of Covid-19, corporate risk had a negative but significant or significantly negative effect on tax avoidance. For inventory intensity variable at the time before the confirmation of Covid-19 has a significant positive effect on the tax avoidance variable. But, after the confirmation of covid-19, inventory intensity has a negative and not significant effect on the tax avoidance variable. And, for tax avoidance (CETR) itself shows that there is no significant difference in the average tax avoidance behavior between before and after the confirmation of Covid-19.

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